



TO: Gas and Oil Pipeline Filers

From: Marilyn H. Browne, Chief, Bureau of Local Assessment

Date: January 9, 2006

Topic: NOTIFICATION TO GAS AND OIL PIPELINE FILERS

Massachusetts General Law Chapter 59, §38A requires that a return be filed annually to the Commissioner of Revenue for the determination of the value of certain pipelines.

The information is required on or before January 31, 2006 for the fiscal year 2007. Please remit an inventory of pipeline situated in Massachusetts as of January 1, 2006 that includes the cost, location, size, diameter, length and year of construction. Please note pipeline additions and deletions. In addition, by the filing date prescribed by Federal Energy Commission, submit a copy of the FERC Form #2, *Annual Report of Major Natural Gas Companies* and any other report filed with the Commission that contains information pertaining to the pipeline system in Massachusetts.

Submit this report electronically to bladata@dor.state.ma.us or on diskette in Excel or ASCII format and mail the signed original.

Original returns should be sent to Walter Sandoval Dusza, Bureau of Local Assessment, P.O. Box 9569, Boston, MA 02114-9569. If you have any questions, Mr. Sandoval Dusza can be reached at 617-626-4087 or Mr. Gillet at 617-626-3605.

Please note: Letters, or forms will no longer be mailed to companies that filed in the previous year. All filing instructions or forms will be posted on the Internet at <http://www.mass.gov/dls>

Your cooperation is appreciated.

Please submit the following information for the pipeline in Massachusetts as of January 1, 2006.

Gross original cost: _____

Net original cost: _____

Pipeline capacity in gallons: _____

Annual gallonage pumped
through the pipeline: _____

Submit a copy of FERC Form #2, Annual Report of Major Natural Gas Companies that your company filed with the Federal Energy Regulatory Commission. Also, submit a copy of any other report filed with the Federal Energy Regulatory Commission that contain information pertaining to the pipeline system in Massachusetts.